

Panaji, 17th September, 2021 (Bhadra 26, 1943)

SERIES I No. 25

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

### EXTRAORDINARY

#### GOVERNMENT OF GOA

Department of Finance  
Revenue & Control Division

#### Notification

38/1/2017-Fin(R&amp;C)(212)/1865

In exercise of the powers conferred by sub-section (2) of section 1 of the Goa Goods and Services Tax (Amendment) Act, 2021 (Goa Act 24 of 2021), the Government of Goa hereby appoints the 1st day of August, 2021, as the date on which the provisions of sections 4 and 5 of the said Act shall come into force.

By order and in the name of the Governor  
of Goa.

*Pranab G. Bhat*, Under Secretary, Finance  
(R&C).

Porvorim, 16th September, 2021.

#### Notification

38/1/2017-Fin(R&amp;C)(213)/1864

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Goods and Services Tax (Sixth Amendment) Rules, 2021.

(2) They shall be deemed to have come into force from the 1st day of August, 2021.

2. In the Goa Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for rule 80, the following rule shall be substituted, namely:—

"80. *Annual return.*— (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR-9B**.

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”.

3. In the said rules, in **FORM GSTR-9**, in the instructions,—

(a) in paragraph 4,—

(A) after the word, letters and figures “or FY 2019-20”, the word, letters and figures “or FY 2020-21” shall be inserted;

(B) in the Table, in second column, for the word and figures “and 2019-20” wherever they occur, the word and figures “, 2019-20 and 2020-21” shall be substituted;

(b) in paragraph 5, in the Table, in second column,—

(A) against serial number 6B, after the letters and figures “FY 2019-20”, the letters, figures and word “and 2020-21” shall be inserted;

(B) against serial numbers 6C and 6D,—

(I) after the word, letters and figures “For FY 2019-20”, the word and figures “and 2020-21” shall be inserted;

(II) for the word and figures “and 2019-20”, the figures and word “, 2019-20 and 2020-21” shall be substituted;

(C) against serial number 6E, for the letters and figures “FY 2019-20”, the letters, figures and word “FY 2019-20 and 2020-21” shall be substituted;

(D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for

the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

(c) in paragraph 7,—

(A) after the words and figures “April 2020 to September 2020.”, the following shall be inserted, namely:—

“For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2021 to September 2021.”;

(B) in the Table, in second column,—

(I) against serial numbers 10 and 11, after the entries, the following entry shall be inserted, namely:—

“For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2021 to September 2021 shall be declared here.”;

(II) against serial number 12,—

(1) after the words, letters and figures “For FY 2019-20, the registered person shall have an option to not fill this table.”, the following entry shall be inserted, namely:—

“For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”;

(2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

(III) against serial number 13,—

(1) after the words, letters and figures “reclaimed in FY 2020-21, the details of such ITC reclaimed shall

be furnished in the annual return for FY 2020-21," the following entry shall be inserted, namely:—

"For FY 2020-21, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.";

(2) for the figures and word "2018-19 and 2019-20", the figures and word "2018-19, 2019-20 and 2020-21" shall be substituted;

(d) in paragraph 8, in the Table, in second column, for the figures and word "2018-19 and 2019-20" wherever they occur, the letters, figures and word "2018-19, 2019-20 and 2020-21" shall be substituted."

4. In the said rules, in **FORM GSTR-9C**,—

(i) in Part A, in the table—

(a) in Sl. No. 9, after the entry relating to serial number K, the following serial number and entry relating thereto shall be inserted, namely:—

"K-1	Others					.";
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(b) in Sl. No. 11, after entry relating to "0.10%", the following entry shall be inserted, namely:—

"Others					.";
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(c) against Pt. V,—

(I) in the heading, for the words "Auditor's recommendation on additional Liability due to non- reconciliation", the words "Additional Liability due to non-reconciliation" shall be substituted;

(II) after entry relating to "0.10%", the following entry shall be inserted, namely:—

"Others					.";
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(ii) after the table, for the portion beginning with "Verification:" and ending with "and balance sheet etc.", the following shall be substituted, namely:—

"Verification of registered person:

I hereby solemnly affirm and declare that the information given hereinabove is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in **FORM GSTR-9C**. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.";

(iii) in the instructions,—

(a) in paragraph 4, in the Table, in second column, for the figures and word "2018-19 and 2019-20" wherever they occur, the figures and word "2018-19, 2019-20 and 2020-21" shall be substituted;

(b) in paragraph 6, in the Table, in second column, for the figures and word "2018-19 and 2019-20" wherever they occur, the figures and word "2018-19, 2019-20 and 2020-21" shall be substituted.

(c) for paragraph 7, the following paragraph shall be substituted, namely,—

"7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demand which is to be settled by the taxpayer shall be declared in this Table.";

(iv) Part B Certification shall be omitted.

By order and in the name of the Governor of Goa.

*Pranab G. Bhat*, Under Secretary, Finance (R&C).

Porvorim, 16th September, 2021.

Goa Legislature Secretariat

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LA/LEGN/2021/853

The following bill which was introduced in the Legislative Assembly of the State of Goa on 29th July, 2021 is hereby published for general information in pursuance of Rule-138 of the Rules of Procedure and Conduct of Business of the Goa Legislative Assembly.

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The Goa Public Gambling (Amendment)  
Bill, 2021

(BILL No. 42 of 2021)

A

BILL

*further to amend the Goa, Daman and Diu Public Gambling Act, 1976 (Act No. 14 of 1976).*

BE it enacted by the Legislative Assembly of Goa in the Seventy-second Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Public Gambling (Amendment) Act, 2021.

(2) It shall come into force at once.

2. *Amendment of long title.*— In the Goa, Daman and Diu Public Gambling Act, 1976 (Act No. 14 of 1976) (hereinafter referred to as the "principal Act), in the long title, for the expression "Union Territory of Goa, Daman and Diu", the words "State of Goa" shall be substituted.

3. *Amendment of section 1.*— In section 1 of the principal Act,—

(i) in sub-section (1), the expression, ", Daman and Diu" shall be omitted;

(ii) in sub-section (2), for the expression "Union territory of Goa, Daman and Diu", the expression "State of Goa" shall be substituted.

4. *Substitution of section 3.*— For section 3 of the principal Act, the following section shall be substituted, namely:—

"3. *Punishment for keeping common gaming-house.*— Whoever,—

(a) opens, keeps or uses any house, room or place for the purpose of a common gaming-house,

(b) being the owner or occupier of any such house, room or place knowingly or willfully permits the same to be opened, occupied, kept or used by any other person for the purpose aforesaid,

(c) has the care or management of, or in any manner assists in conducting the business of, any such house, room or place opened, occupied, kept or used for the purpose aforesaid,

(d) advances or furnishes money for the purpose of gaming with persons, frequenting any such house, room or place,

shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to seven thousand rupees or with both.

Provided that —

(i) for the first offence, such imprisonment shall not be less than two months and the fine shall not be less than three thousand rupees,

(ii) for the second offence, such imprisonment shall not be less than six months and the fine shall not be less than five thousand rupees, and

(iii) for the third or subsequent offence, such imprisonment shall not be less than one year and the fine shall not be less than seven thousand rupees."

5. *Amendment of section 4.*— In section 4 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) Whosoever is found in any common gaming-house gaming or present for the purpose of gaming shall be punishable with imprisonment for a term which may extend to three years or with fine which



may extend to seven thousand rupees or with both.

Provided that,—

(a) for the first offence, such imprisonment shall not be less than three months and the fine shall not be less than four thousand rupees,

(b) for the second offence, such imprisonment shall not be less than six months and the fine shall not be less than five thousand and five hundred rupees, and

(c) for the third or subsequent offence, such imprisonment shall not be less than one year and the fine shall not be less than seven thousand rupees.”.

6. *Amendment of section 11.*— In section 11 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) Any person who is found gambling under sub-section (1) shall be punishable with imprisonment which may extend to six months or with fine which may extend to seven thousand rupees or with both.

Provided that,—

(i) (a) for the first offence under clause (a) of sub-section (1), such imprisonment shall not be less than ten days and the fine shall not be less than three thousand rupees;

(b) for the second offence under clause (a) of sub-section (1), such imprisonment shall not be less than twenty days and the fine shall not be less than four thousand rupees; and

(c) for the third or subsequent offence under clause (a) of sub-section (1), such imprisonment shall not be less than thirty days and the fine shall not be less than five thousand rupees;

(ii) (a) for the first offence under clause (b) of sub-section (1), such imprisonment shall not be less than fifteen days and the

fine shall not be less than three thousand rupees;

(b) for the second offence under clause (b) of sub-section (1), such imprisonment shall not be less than twenty days and the fine shall not be less than four thousand rupees; and

(c) for the third or subsequent offence under clause (b) of sub-section (1), such imprisonment shall not be less than thirty days and the fine shall not be less than five thousand rupees;

(iii) (a) for the first offence under clause (c) of sub-section (1), such imprisonment shall not be less than one month and the fine shall not be less than four thousand rupees; and

(b) for subsequent offence under clause (c) of sub-section (1) such imprisonment shall not be less than fifty days and the fine shall not be less than five thousand rupees;

Provided further that where such gambling consists of wagering or betting or any such transaction as referred to in sub-clause (b) of clause (2) of section 2, such person shall be punishable to the extent specified in section 4 and all moneys found with such persons shall be forfeited.”.

### Statement of Objects and Reasons

The Goa, Daman and Diu Public Gambling Act, 1976 (Act No.14 of 1976) (hereinafter referred to as the “said Act”) was enacted by the Legislative Assembly of Goa, Daman and Diu when Goa was part of the Union Territory of Goa, Daman and Diu. On 30th May 1987, Goa was conferred a Statehood and Daman and Diu was made a separate Union Territory consequently, reference of the expressions “Daman and Diu” and “Union Territory” in the said Act became redundant. The Bill seeks to omit such references from the said Act.

The Bill also seeks to amend sections 3, 4 and 11 of the said Act so as to enhance the

fine specified therein and to make offences punishable either with imprisonment or fine or with both.

The bill seeks to achieve the above objects.

Financial Memorandum

Financial implications are involved in the Bill and cannot be quantified at this stage.

Memorandum regarding delegated Legislation

No delegated legislation is envisaged in this Bill.

Porvorim-Goa                      DR. PRAMOD SAWANT  
28-7-2021                      (Chief Minister/Minister for Home)

Assembly Hall,                      (NAMRATA ULMAN)  
Porvorim-Goa                      Secretary to the  
28-7-2021                      Legislative Assembly of Goa.



Department of Law

Legal Affairs Division

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Notification

7/35/2021-LA

The Goa Public Gambling (Amendment) Act, 2021 (Goa Act 28 of 2021), which has been passed by the Legislative Assembly of Goa on 30-07-2021 and assented to by the Governor of Goa on 08-09-2021, is hereby published for the general information of the public.

*D. S. Raut Dessai*, Joint Secretary (Law).

Porvorim, 17th September, 2021.

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The Goa Public Gambling (Amendment)  
Act, 2021

(Goa Act 28 of 2021) [08-09-2021]

AN

ACT

*further to amend the Goa, Daman and Diu  
Public Gambling Act, 1976 (Act No. 14 of  
1976).*

BE it enacted by the Legislative Assembly of Goa in the Seventy-second Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Public Gambling (Amendment) Act, 2021.

(2) It shall come into force at once.

2. *Amendment of long title.*— In the Goa, Daman and Diu Public Gambling Act, 1976 (Act No. 14 of 1976) (hereinafter referred to as the "principal Act"), in the long title, for the expression "Union Territory of Goa, Daman and Diu", the words "State of Goa" shall be substituted.

3. *Amendment of section 1.*— In section 1 of the principal Act,—

(i) in sub-section (1), the expression, "*, Daman and Diu*" shall be omitted;

(ii) in sub-section (2), for the expression "*Union territory of Goa, Daman and Diu*", the expression "*State of Goa*" shall be substituted.

4. *Substitution of section 3.*— For section 3 of the principal Act, the following section shall be substituted, namely:—

"3. *Punishment for keeping common gaming-house.*— Whoever,—

(a) opens, keeps or uses any house, room or place for the purpose of a common gaming-house,

(b) being the owner or occupier of any such house, room or place knowingly or willfully permits the same to be opened, occupied, kept or used by any other person for the purpose aforesaid,

(c) has the care or management of, or in any manner assists in conducting the business of, any such house, room or place opened, occupied, kept or used for the purpose aforesaid,

(d) advances or furnishes money for the purpose of gaming with persons, frequenting any such house, room or place,

shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to seven thousand rupees or with both.

Provided that—

(i) for the first offence, such imprisonment shall not be less than two months and the fine shall not be less than three thousand rupees,

(ii) for the second offence, such imprisonment shall not be less than six months and the fine shall not be less than five thousand rupees, and

(iii) for the third or subsequent offence, such imprisonment shall not be less than one year and the fine shall not be less than seven thousand rupees."

5. *Amendment of section 4.*— In section 4 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) Whosoever is found in any common gaming-house gaming or present for the purpose of gaming shall be punishable with imprisonment for a term which may extend to three years or with fine which may extend to seven thousand rupees or with both.

Provided that,—

(a) for the first offence, such imprisonment shall not be less than three months and the fine shall not be less than four thousand rupees,

(b) for the second offence, such imprisonment shall not be less than six months and the fine shall not be less than five thousand and five hundred rupees, and

(c) for the third or subsequent offence, such imprisonment shall not be less than one year and the fine shall not be less than seven thousand rupees."

6. *Amendment of section 11.*— In section 11 of the principal Act, for sub-section (2), the

following sub-section shall be substituted, namely:—

"(2) Any person who is found gambling under sub-section (1) shall be punishable with imprisonment which may extend to six months or with fine which may extend to seven thousand rupees or with both.

Provided that,—

(i) (a) for the first offence under clause (a) of sub-section (1), such imprisonment shall not be less than ten days and the fine shall not be less than three thousand rupees;

(b) for the second offence under clause (a) of sub-section (1), such imprisonment shall not be less than twenty days and the fine shall not be less than four thousand rupees; and

(c) for the third or subsequent offence under clause (a) of sub-section (1), such imprisonment shall not be less than thirty days and the fine shall not be less than five thousand rupees;

(ii) (a) for the first offence under clause (b) of sub-section (1), such imprisonment shall not be less than fifteen days and the fine shall not be less than three thousand rupees;

(b) for the second offence under clause (b) of sub-section (1), such imprisonment shall not be less than twenty days and the fine shall not be less than four thousand rupees; and

(c) for the third or subsequent offence under clause (b) of sub-section (1), such imprisonment shall not be less than thirty days and the fine shall not be less than five thousand rupees;

(iii) (a) for the first offence under clause (c) of sub-section (1), such imprisonment shall not be less than one month and the fine shall not be less than four thousand rupees; and

(b) for subsequent offence under clause (c) of sub-section (1) such imprisonment shall not be less than fifty days and the fine shall not be less than five thousand rupees:

Provided further that where such gambling consists of wagering or betting or any such transaction as referred to in sub-clause (b) of

clause (2) of section 2, such person shall be punishable to the extent specified in section 4 and all moneys found with such persons shall be forfeited.”.

Secretariat  
Porvorim, Goa.  
Dated: 17-09-2021.

CHOKHA RAM GARG  
Secretary to the  
Government of Goa  
Law Department  
(Legal Affairs).

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